



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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State Controller, Sacramento

RAMON J. HIRSIG  
Executive Director

December 21, 2004

No. 2004/076

TO COUNTY ASSESSORS:

2005 PROPERTY TAX CALENDAR

Enclosed is the 2005 Property Tax Calendar, which identifies action and compliance dates of concern to assessing officials and taxpayers. As soon as it can be printed and distributed, a similar calendar will appear in the *Property Taxes Law Guide*.

The two annual Taxpayers' Bill of Rights Hearings and the annual Board-Assessors Meeting have not yet been scheduled. The dates and times for these meetings will be announced later.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG/grs  
Enclosure

## 2005 PROPERTY TAX CALENDAR

### JANUARY

<u>Reference/Authority</u>	<u>Specified date</u> <sup>1</sup>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 2192 Rev. & Tax. Code	January 1	January 1	Taxpayers	Lien of taxes attaches at 12:01 a.m. for all taxable property. <sup>2</sup>
§ 722 Rev. & Tax. Code	January 1	January 1	State assessees	Lien of taxes attaches as of 12:01 a.m. on state-assessed property.
§ 11492 Rev. & Tax. Code	January 1	January 1	Private railroad car owners	Lien with respect to taxes on privately owned railroad cars attaches at 12:01 a.m.
§ 5761 Rev. & Tax. Code	January 1	January 3	Racehorse owners	Racehorse tax is due and payable.
Cal. Code Regs., Title 18, § 252(e)	By January 1	January 3	Assessors	Send assessment roll forms to Board if local assessment roll is to be prepared in a form other than that previously approved.
§ 441 Rev. & Tax. Code	Between lien date and April 1	January 3	Personal property owners	First day to file property statement with assessor if required or requested.
§ 731 Rev. & Tax. Code	Between January 1 and June 1	January 3 to June 1	Board <sup>3</sup>	Mail notice of amount of assessed value of unitary property to state assessees.
§ 732 Rev. & Tax. Code	Between January 1 and July 31	January 3 to August 1	Board	Mail notice of amount of assessed value of nonunitary property to state assessees.
§ 2901 Rev. & Tax. Code	Lien Date	January 3	Property owners	Taxes on unsecured roll due.
§ 647 Rev. & Tax. Code	On or before lien date	January 3	Cities and districts	Make request to assessor for certified copy of secured roll.
§ 987 Rev. & Tax. Code	On or before lien date	January 3	Board	Announces factor for valuing taxable municipally-owned land.

<sup>1</sup> In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code § 6706)

<sup>2</sup> Beginning with the 1997 lien date, the lien date changed from March 1 to January 1 (Chapter 399, Statutes of 1995).

<sup>3</sup> The term "Board" refers to the State Board of Equalization unless otherwise stated.

## JANUARY—CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 255 Rev. & Tax. Code	Lien Date	January 3	Churches Churches with schools	First day to file affidavit and claim for Church or Religious exemption with assessor, but on or before 5 p.m. on February 15.
§ 255 Rev. & Tax. Code	Lien Date	January 3	Homeowners, Veterans, and Disabled veterans Cemeteries Colleges Exhibitors Free public libraries Free museums Public schools Veterans' organizations Welfare organizations Owners of historical aircraft Owners of historical wooden vessels	First day to file affidavit and claim for exemption with assessor, but on or before 5 p.m. on February 15.
§§ 255, 275.5 Rev. & Tax. Code	Lien Date	January 3	Owners of documented vessels	First day to file affidavit for classification as documented vessel, but on or before 5 p.m. on February 15.
§ 63.1 Rev. & Tax. Code	Quarterly	January 3 to January 18	Assessors	Report to the Board claims for § 63.1 exclusion approved from October through December.
§ 69.5 Rev. & Tax. Code	Quarterly	January 3 to January 18	Assessors	Report to the Board claims for § 69.5 property tax relief approved from October through December.
§ 163 Rev. & Tax. Code	Annually	Between January 3 and December 30	Government entities	Notify assessors of specified information regarding assessment bond liens.
§ 278 Rev. & Tax. Code	Annually	Between January 3 and December 30	Assessors	Mail notice and/or claim form for the disabled veterans' exemption to disabled veterans.

## JANUARY—CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 648 Rev. & Tax. Code	First Monday of each month	January 3	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 15646 Gov. Code	Opening day of legislative session	January 3	Board	File copies of assessment practices survey reports with the Senate and the Assembly.
Cal. Const., art. XIII, § 19 § 721 Rev. & Tax. Code	Annually	January 3	Board State assessees	Send request for property statement to state assessees.
§ 1614 Rev. & Tax. Code made	Second Monday of each month	January 10	Clerks of county boards of equalization	Send to auditor statement of all changes by county board of equalization during preceding month.
Cal. Code Regs., Title 18, § 5043	Not later than 30 days prior to the "Assessment factor hearings"	January 12	Board Private railroad car owners State assessees	Last day to inform the Chief of Board Proceedings Division of desire to make presentations to Board on February 8.
§ 255.3 Rev. & Tax. Code	On or before January 15	January 18	Assessors Property owners	Mail claim form for the homeowners' exemption to new property owners.
Cal. Code Regs., Title 18, § 202(f)	On or before January 15	January 18	Board	Designates representative period for aircraft allocation.
§ 5366 Rev. & Tax. Code	Within 15 days following lien date	January 18	Owners and operators of private and public airports	Furnish county assessor with statement listing names and addresses of owners of all aircraft using the airport as base.
§ 2616 Rev. & Tax. Code	Once every twelve months	Set by auditor	Tax collectors	1. Account to Auditor for money collected. 2. File with Auditor statement of all transactions and receipts since last settlement; different dates may be arranged with auditor's approval or may be provided for by board of supervisors.
Cal. Code Regs., Title 18, § 901.5	No later than January 30	January 31	Board	Inform state assessees of Board schedule of dates.

## JANUARY—CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 38401 Rev. & Tax. Code	On or before last day of month next succeeding each quarterly period	January 31	Timber tax assessees	Timber yield tax due for the prior October 1 to December 31 period.
§ 5841 Rev. & Tax. Code	On or before last day of each calendar month	January 31	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.
§ 11338 Rev. & Tax. Code <sup>4</sup>	On or before January 31	January 31	Board	Last day to complete hearings on petitions for reassessment of private railroad cars.

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<sup>4</sup> See § 11651.5 Rev. and Tax. Code.

## FEBRUARY

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 62.1 Rev. & Tax. Code	February 1	February 1	Mobilehome parks	Report to assessor information regarding ownership interests if park does not use deeds to transfer ownership.
§ 2606 Rev. & Tax. Code	February 1	February 1	Property owners	Second installment real property taxes due and payable.
§§ 2700 and 2702 Rev. & Tax. Code	February 1	February 1	Property owners	If ordered by board of supervisors, second installment real property taxes and second installment (one-half) personal property taxes on the secured roll due.
§ 11271 Rev. & Tax. Code	Unspecified	February 1	Board Private railroad car owners	Board sends Annual Report of Private Railroad Cars to private railroad car assessees.
§ 648 Rev. & Tax. Code	First Monday of each month	February 7	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
Cal. Code Regs. Title 18, § 5043	Subject to Board discretion	February 8 <sup>5</sup> 9:30 a.m.	Board Private railroad car owners State assessees	Board will hear state assessees and private, railroad car presentations on capitalization rates and other factors affecting 2005-06 values of California state-assessed property and private railroad cars. In lieu of oral presentations, state assessees and private railroad car taxpayers may submit written presentations to the Chief, Board Proceedings Division, by February 8.
Cal. Code Regs., Title 18, § 101 and 171	February 10	February 10	Assessors	Submit final printed property statement, mineral production report and exemption claim forms to Board.
§ 1614 Rev. & Tax. Code made	Second Monday	February 14	Clerks of county boards of equalization	Send to auditor statement of all changes

<sup>5</sup> Dates and times listed for Board hearings are subject to change.

of each month

by county board of equalization during  
preceding month.

## FEBRUARY—CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 480.6 Rev. & Tax. Code  ownership statement.	15th of month following lien	February 15  date month	State or local governmental entities	Last day to file possessory interest real property usage report with county assessor in lieu of preliminary change of report or change in ownership
§§ 254.5(a) and 255 Rev. & Tax. Code	On or before February 15	February 15	Welfare organizations Veterans' organizations	Last day to timely file affidavit and claim for exemption with assessor.
§§ 254.5(d) and 257 Rev. & Tax. Code	On or before February 15	February 15	Welfare exemption claimants Religious exemption claimants	Last day to notify assessor of ineligibility or ineligible property.
§§ 255, 276, 276.5 Rev. & Tax. Code	February 15	February 15	Veterans, Disabled veterans, and Homeowners Cemeteries Colleges Exhibitors Free public libraries Free museums Public schools Welfare Owners of historical aircraft Owners of historical wooden vessels	Last day to file affidavit and claim for exemption with assessor.
§ 255 Rev. & Tax. Code	February 15	February 15	Churches	Last day to file affidavit and claim for Church or Religious exemption with assessor.
§ 259.13 Rev. & Tax. Code	February 15	February 15	Indian tribes or tribally designated housing entities	Last day to file affidavit and claim for Tribal Housing Exemption with assessor.
§ 275.5 Rev. & Tax. Code	February 15	February 15	Owners of documented vessels	Last day to file affidavit for classification of documented vessel with assessor.
§ 5762 Rev. & Tax. Code	February 15	February 15	Racehorse owners	Annual racehorse tax, if unpaid, is

§ 27421 Gov. Code	On or before February 20	February 22	Local taxing jurisdictions except school districts	delinquent at 5:00 p.m.  Last day to request an estimate of the assessed valuation of property in the taxing district.
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## FEBRUARY—CONTINUED

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<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 441(j) Rev. & Tax. Code	February 28	February 28	Assessors	Last day to make available any information that is necessary for taxpayers in the oil, gas, and mineral extraction industry to file their business property statement.
§ 5841 Rev. & Tax. Code	On or before last day of month	February 28	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manu- factured homes newly sited in county.

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## MARCH

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§§ 830 and 830.1 Rev. & Tax. Code	March 1	March 1	Board State assessees	Last day to file property statements with the Board but the Board may grant extensions for good cause.
§ 1647 Rev. & Tax. Code	Within 60 days after close of assessment year	March 1	Auditors	Prepare corrected valuation statements.
§ 648 Rev. & Tax. Code	First Monday of each month	March 1	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 1614 Rev. & Tax. Code made	Second Monday of each month	March 14	Clerks of county boards of equalization	Send to auditor statement of all changes  by county board of equalization during preceding month.
Cal. Code Regs., Title 18, § 135(f)	March 15	March 15	Owners and operators of cooperative housing complexes	Last day to file homeowners' property tax exemption cooperative housing information request with assessor.
Cal. Code Regs., Title 18, § 903	Subject to Board discretion	March 29	Board State assessees	Last day to inform the Chief of Board Proceedings Division of desire to make a presentation to the Board on April 12.
§ 5841 Rev. & Tax. Code	On or before last day of month	April 1 <sup>6</sup>	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.

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<sup>6</sup> March 31 is Cesar Chavez Day, a state holiday.

## APRIL

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 441(b) Rev. & Tax. Code	April 1	April 1	Personal property owners	Last day to timely file property statement.
§ 1603 Rev. & Tax. Code	April 1	April 1	Assessors	Notify clerk of county board of equalization and tax collector whether the notice of assessed value will be sent to all assessees by August 1.
§ 63.1 Rev. & Tax. Code	Quarterly	April 1 to April 15	Assessor	Report to the Board claims for § 63.1 exclusion approved from January through March.
§ 69.5 Rev. & Tax. Code	Quarterly	April 1 to April 15	Assessor	Report to the Board claims for § 69.5 property tax relief approved from January through March.
Cal. Code Regs., Title 18, § 135(f)	By April 1	April 1	Assessors	Mail homeowners' exemption claim to persons newly listed on Homeowners' Property Tax Exemption Cooperative Housing Information Request.
§ 648 Rev. & Tax. Code	First Monday of each month	April 4	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§§ 2618 and 2705 Rev. & Tax. Code	April 10	April 11	Property owners	Second installment of taxes on the secured roll, if unpaid, is delinquent at 5:00 p.m., or close of business day, whichever is later.
§ 1614 Rev. & Tax. Code made	Second Monday of each month	April 11	Clerks of county boards of equalization	Send to auditor statement of all changes  by county board of equalization during preceding month.
Cal. Code Regs., presentations Title 18, § 903	Subject to Board discretion	April 12  9:30 a.m.	Board  State assessees	Board will hear state assessees'  on the valuation of their property. In lieu

of oral presentations, assesses may submit written presentations to the Board Proceedings Division by April 12.

## APRIL—CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 38401 Rev. & Tax. Code	On or before last day of month next succeeding each quarterly period	May 2	Timber tax assessees	Timber yield tax due for the prior January 1 to March 31 period.
§ 5841 Rev. & Tax. Code	On or before last day of month	May 2	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.
§ 11271 Rev. & Tax. Code	On or before April 30	May 2	Private railroad car owners	Last day to file Annual Report of Private Railroad Cars. Failure to file timely will result in penalties unless an extension for cause has been granted.

## MAY

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 1603 Rev. & Tax. Code	Immediately upon certification	May 2	Clerks of county boards of equalization Board	Upon certification of last day of appeals filing period, notify the Board whether the last day of the filing period will be September 15 or November 30.
§ 648 Rev. & Tax. Code	First Monday of each month	May 2	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§§ 441(b) and 463 Rev. & Tax. Code	May 7	May 9	Personal property owners	Last day to timely file property statement without a penalty.
§ 1614 Rev. & Tax. Code made	Second Monday of each month	May 9	Clerks of county boards of equalization	Send to auditor statement of all changes by county board of equalization during preceding month.
§ 27421 Gov. Code	May 15	May 16	Assessors	Last day to provide local taxing jurisdictions, except school districts, estimated assessed value of property within the taxing district.
§ 20630.5 Rev. & Tax. Code	May 15	May 16	Senior citizens	First day to file affidavit and claim for property tax postponement with State Controller.
§ 721 Rev. & Tax. Code	Annually	May 24	Board	Board sets unitary values for state assessees.
§ 830 Rev. & Tax. Code change	May 30	May 31	Tax rate area change service subscribers	Last day to file corrected statement for mailed between April 1 and May 1.
§ 5841 Rev. & Tax. Code	On or before last day of month	May 31	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.
§ 441(i) Rev. & Tax. Code	May 31	May 31	Personal property owners	Last day to amend timely filed property statement for errors or omissions.
§ 38905.1 Rev. &	May 31	May 31	State Controller	Distribute timber tax revenue to county

Tax. Code

treasurers.

## JUNE

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 731 Rev. & Tax. Code	Between January 1 and June 1	June 1	Board State assessees	1. Board mails notices of unitary value and copies of Appraisal Data Reports to state assessees. 2. State assessees have until July 20 to file a petition for reassessment of unitary value.
§ 2855 Rev. & Tax. Code collector	On or before June 1	June 1	Auditors	Deliver certified secured roll to tax  showing delinquent penalties and cost.
§§ 2626 and 2627 Rev. & Tax. Code	June 1-4	June 1-6	Auditors	Settle with and deliver certified delinquent roll to tax collector.
§ 648 Rev. & Tax. Code	First Monday of each month	June 6	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§§ 3351-3353, 3361 Rev. & Tax. Code	On or before June 8	June 8	Tax collectors	Publish notice of impending default of property taxes and notice of intent to sell.
§ 1614 Rev. & Tax. Code made	Second Monday of each month	June 13	Clerks of county boards of equalization	Send to auditor statement of all changes  by county board of equalization during preceding month.
§ 746 Rev. & Tax. Code	Not later than June 15	June 15	Board State assessees	1. Last day to mail notice of allocated values of unitary property to state assessees. 2. State assessees have until July 20 to petition the Board for correction of allocated assessed values.
§ 3691.3 Rev. & Tax. Code	June 15	June 15	Assessors	Furnish description of property scheduled to be subject to power of sale.
§ 279.5 Rev. & Tax. Code	Not specified	June 30	Disabled veterans	Last day to file termination notice with assessor.

§ 2189.1 Rev. & Tax. Code	June 30	June 30	State assessees Tax collectors	Separately billed taxes on state-assessed personal property unpaid after June 30 shall be transferred to the unsecured roll.
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## JUNE—CONTINUED

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<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 38204 Rev. & Tax. Code	June 30	June 30	Board Timber tax assessees	Last day to estimate immediate harvest value of timber for the succeeding July 1 to December 31 period.
§ 5841 Rev. & Tax. Code	On or before last day of month	June 30	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.
§ 3437 Rev. & Tax. Code	June 30	June 30	Interested Parties	Last day to pay amount due on any property to avoid default if it is separately valued on secured roll.

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## JULY

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 20563 Rev. & Tax. Code	After June 30 but on or before October 15	July 1 to October 17	Senior citizens Blind and disabled persons Franchise Tax Board	First day to file affidavit and claim for homeowner or renter assistance with Franchise Tax Board.
§ 3436 Rev. & Tax. Code	July 1	July 1	Tax collectors	Unpaid taxes are in default.
§ 619 Rev. & Tax. Code	On or prior to completion of roll	July 1	Assessors	Inform each assessee of increase in full cash value.
§ 5366 Rev. & Tax. Code	Not later than July 1	July 1	Assessors	Provide data to Department of Transportation, Division of Aeronautics on aircraft using airports in county as base.
§§ 616, 617 Rev. & Tax. Code	On or before July 1	July 1	Assessors	Complete local assessment roll and deliver to auditor.
§ 647 Rev. & Tax. Code	On or before July 1	July 1	Assessors	Furnish copy of assessment roll, as requested, to cities and districts in all counties other than counties of the 1st class.
§ 280 Rev. & Tax. Code	On or after July 1	July 1	Auditors	Conduct audit of veterans' exemptions.
§ 1601 Rev. & Tax. Code	Unspecified	July 1	Clerks of boards of supervisors	Publish notice of filing period for applications for reduction in assessment and/or notice of time when county board will meet to equalize assessments.
§ 63.1 Rev. & Tax. Code	Quarterly	July 1 to July 15	Assessors	Report to the Board claims for § 63.1 exclusion approved from April through June.
§ 69.5 Rev. & Tax. Code	Quarterly	July 1 to July 15	Assessors	Report to the Board claims for § 69.5 property tax relief approved from April through June.

## JULY—CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 11312 Rev. & Tax. Code	Unspecified	July 5 to July 15	Board Private railroad car owners	Board staff discusses value indicators and supporting data with private railroad car tax assessees.
§ 1603 Rev. & Tax. Code <sup>7</sup>	From July 2 to September 15 or November 30	July 5	Property owners other than state assessees	First day to file application for reduction of assessment made in regular assessment period.
§ 648 Rev. & Tax. Code	First Monday of each month	July 5	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 407 Rev. & Tax. Code	Second Monday in July	July 11	Assessors	Report assessment statistics to the Board.
§ 1614 Rev. & Tax. Code made	Second Monday of each month	July 11	Clerks of county boards of equalization	Send to auditor statement of all changes by county board of equalization during preceding month.
§ 443.1 Rev. & Tax. Code	No later than July 15	July 15	Assessors	Where requested, return duplicate property statement to taxpayer.
§ 755 Rev. & Tax. Code	On or before July 15	July 15	Board	Transmit estimates of total assessed values of state-assessed property to county auditors.
§ 755 Rev. & Tax. Code	July 15	July 15	Interested parties	First day to inspect estimate of assessments on Board roll.
§ 27423(d) Gov. Code	July 15	July 15	Auditors	Certify to State Controller property tax revenue attributable to timber.
§ 20563 Rev. & Tax. Code	After July 15 and before November 15	July 18 to November 14	Senior citizens Blind and disabled persons Franchise Tax Board	Franchise Tax Board will provide assistance with respect to homeowner or renter assistance claims.

<sup>7</sup> See §§ 601 and 1605 Rev. & Tax. Code.



## JULY—CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 1604 Rev. & Tax. Code counties,	Third Monday in July	July 18	County boards	Meets to equalize assessments in all other than counties of the first class.
§ 1840 Rev. & Tax. Code	On or before third Monday in July, or two weeks after local roll delivery	July 18	Counties Municipal corporations	Apply to Board for review, equalization, or adjustment of Section 11 assessments.
§§ 731, 733 Rev. & Tax. Code of	July 20	July 20	Board State assessees	Last day to file a petition for reassessment unitary property (Board may extend 15 days).
§ 746 Rev. & Tax. Code	July 20	July 20	State assessees	Last day to file a petition for reallocation of unitary property.
§ 756 Rev. & Tax. Code	On or before July 31	June 30	Board State assessees	1. Board adopts assessment rolls. 2. Staff transmits assessment rolls to county auditors. 3. Roll is open to inspection by interested agencies or districts.
§ 732 Rev. & Tax. Code	Between January 1 and July 31	August 1	Board State assessees	Last day to mail notice of assessed values of nonunitary property to state assessees.
§ 755 Rev. & Tax. Code	On or prior to July 31	August 1	Board Counties	Transmit changes to estimates of total assessed values of state-assessed property to county auditors.
§ 38401 Rev. & Tax. Code	On or before last day of month next succeeding each quarterly period.	August 1	Timber tax assessees	Timber yield tax due for the prior April 1 to June 30 period.
§ 5841 Rev. & Tax. Code	On or before last	August 1	Dept. of Housing and	Furnish assessor with report listing names

day of month

Community Development

and addresses of owners of all manu-  
factured homes newly sited in county.

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## AUGUST

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 11336 Rev. & Tax. Code	On or before August 1	June 30	Board Private railroad car owners	1. Board adopts private railroad car assessment roll. 2. Staff mails notices of assessments.
§ 275.5 Rev. & Tax. Code	August 1	August 1	Documented vessel owners	Last day to file late affidavit and claim for assessment under § 227 Rev. & Tax. Code.
§ 276.5 Rev. & Tax. Code	August 1	August 1	Historical aircraft owners	Last day to file late affidavit and claim for exemption with assessor.
§ 1603 Rev. & Tax. Code	August 1	August 1	Assessors Property owners	Last day to provide property owners with notice of assessed value for September 15 assessment appeal deadline.
§ 2910.1 Rev. & Tax. Code	No later than 30 days prior to August 31	August 1	Tax collectors	Mail or electronically transmit tax bill for assessments on unsecured roll on which taxes are due.
§ 11337 Rev. & Tax. private Code <sup>8</sup>	Between August 1 and August 21	August 1 to August 22	Board Private railroad car owners	Assessment roll open to inspection by railroad car owners and all persons interested.
§ 648 Rev. & Tax. Code	First Monday of each month	August 1	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§§ 2628 and 2856 Rev. & Tax. Code	On or before August 10	August 10	Tax collectors	Prepare and file with auditor collections reports.
§ 1614 Rev. & Tax. Code made	Second Monday of each month	August 10	Clerks of county boards of equalization	Send to auditor statement of all changes by county board of equalization during preceding month.
§§ 1647-1649 Rev. & Tax.	On or before	August 15	Auditors	Prepare valuation statements and transmit

<sup>8</sup> See § 11651.5 Rev. and Tax. Code.

Code

August 15

them to State Controller and Board.

## AUGUST—CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 647 Rev. & Tax. Code	Third Monday in August	August 15	Assessors	Furnish copy of assessment roll to cities and/or districts in counties of 1st class as requested.
§ 5151 Rev. & Tax. Code	60 days after end of fiscal year	August 30	County treasurers	Advise State Controller of county pool apportioned rate and computations made in deriving that rate.
§ 2963 Rev. & Tax. Code	August 31	August 31	Tax collectors	Last day for tax collector to seize and sell property for taxes delinquent on the unsecured roll after three years from the date taxes due became delinquent.
§ 452 Rev. & Tax. Code	August 31	August 31	Board Assessors	Transmit prescribed property statement forms to assessors.
§ 2922 Rev. & Tax. Code	August 31	August 31	Property owners	Taxes on property on unsecured roll as of July 31 at 5:00 p.m. delinquent if unpaid.
§ 5841 Rev. & Tax. Code	On or before last day of month	August 31	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.

## SEPTEMBER

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 5906(d) Rev. & Tax. Code	Annually	September <sup>9</sup> Culver City, Sacramento	Board Assessors Other local agencies Taxpayers	Board hearings to solicit input of assessors, other local agency representatives, and taxpayers, and to address the Property Taxpayers' Advocate report.
Cal. Const., art. XIII, § 19, §§ 741 et al. Rev. & Tax. Code Cal. Code Regs., Title 18, § 5040(c)	Before December 31 (September – December)	September	Board State assessees	Board hears petitions for reassessment of unitary or nonunitary values.
Cal. Const., art. XIII, § 19, §§ 749 et al. Rev. & Tax. Code, Cal. Code Regs., Title 18, § 5040(c)	Before December 31 (September – December)	September	Board State assessees	Board hears petitions for correction of allocated unitary property.
§ 2611.7 Rev. & Tax. Code	No later than September 1	September 1	Taxpayers	Last day to submit written request to tax collector for consolidated tax statement.
§ 29100 Gov. Code	First business day of September	September 1	Boards of supervisors	Fix county and district tax rates.
§ 1367 Rev. & Tax. Code	During fiscal year (no later than September 1)	September 1	Assessors	Last day to inform the Board of total assessed value of properties receiving the homeowners' exemption.
§ 648 Rev. & Tax. Code	First Monday of each month	September 6	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 3371 Rev. & Tax. Code	On or before September 8	September 8	Tax collectors	Publish affidavit and list of property with unpaid taxes and in default.
§ 1614 Rev. & Tax. Code made	Second Monday  of each month	September 12	Clerks of county boards of equalization	Send to auditor statement of all changes  by county board of equalization during preceding month.

<sup>9</sup> These meetings have not yet been scheduled. Dates and times will be announced later.

## SEPTEMBER—CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 1603 Rev. & Tax. Code	September 15	September 15	Property owners	Last day to file application for reduction of assessment made in regular assessment period. (May be extended to November 30 if assessor does not provide property owners with notice of assessed value by August 1.)
§§ 732, 733 Rev. & Tax. Code of	September 20	September 20	State assessees	Last day to file a petition for reassessment nonunitary property (Board may extend 15 days).
§ 11338 Rev. & Tax. Code	September 20	September 22	Private railroad car owners	Last day to file a petition for reassessment (Board may extend 15 days).
§ 1604 Rev. & Tax. Code	Fourth Monday in September	September 26	County boards	In counties of 1 <sup>st</sup> class, meet to equalize assessments.
§ 2601 Rev. & Tax. Code	Fourth Monday in September	September 26	Auditors	Deliver secured roll to tax collector, or assessor if the roll is machine prepared or if the extended roll is retained in electronic data processing equipment and no physical document is prepared.
§ 5841 Rev. & Tax. Code	On or before last day of month	September 30	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.
§ 2229(c) Rev. & Tax. Code	On or before September 30	September 30	Auditors	File a claim with State Controller for reimbursement of tax loss attributable to ad valorem property tax exemption.

## OCTOBER

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
Cal. Const., art. XIII, § 19, §§ 741 et al. Rev. & Tax. Code, Cal. Code Regs., Title 18, § 5040(c)	Before December 31 (September – December)	October	Board State assessees	Board hears petitions for reassessment of unitary or nonunitary values.
Cal. Const., art. XIII, § 19, §§ 749 et al. Rev. & Tax. Code, Cal. Code Regs., Title 18, § 5040(c)	Before December 31 (September – December)	October	Board State assessees	Board hears petitions for correction of allocated unitary property.
§ 5904(b) Rev. & Tax. Code	Annually	October	Board	Property Taxpayers' Advocate submits report to Executive Director.
§§ 423(b) and 439.2(b) Rev. & Tax. Code	No later than October 1	October 3	Board	Announces interest component for valuing open-space lands and historical property.
§ 11401 Rev. & Tax. Code	On or before October 1	October 3	Board	Levy of private railroad car tax.
§ 63.1 Rev. & Tax. Code	Quarterly	October 3 to October 17	Assessors	Report to the Board claims for § 63.1 exclusion approved from July through September.
§ 69.5 Rev. & Tax. Code	Quarterly	October 3 to October 17	Assessors	Report to the Board claims for § 69.5 property tax relief approved from July through September.
§ 648 Rev. & Tax. Code	First Monday of each month	October 3	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 1614 Rev. & Tax. Code made	Second Monday of each month	October 11	Clerks of county boards of equalization	Send to auditor statement of all changes by county board of equalization during preceding month.
§ 11404 Rev. & Tax.	On or before	October 17	Board	Last day to mail notice of assessment and

Code<sup>10</sup>

October 15

## OCTOBER—CONTINUED

tax bills to private railroad car owners.

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 20563 Rev. & Tax. Code	On or before October 15	October 17	Senior citizens Blind and disabled persons	Last day to file for homeowner or renter assistance with Franchise Tax Board (may be extended due to medical incapacity of claimant).
Cal. Code Regs., Title 18, § 171(a)	On or before October 15	October 17	Assessors	Send draft copies of property statements, mineral production report forms and checklist to Board.
Cal. Code Regs., Title 18, § 1045	On or before October 15	October 17	Assessors	Send draft copies of racehorse tax forms to Board.
Cal. Code Regs., Title 18, § 135(a)(3)	October 15	October 17	Homeowners' exemption claimants	Last day to cure defects in timely filed homeowners' exemption claims.
§ 2601(c) Rev. & Tax. Code	On or before October 16	October 17	Auditors	Deliver extended secured roll to tax collector if roll and tax bills machine prepared, or the completed tax bills if only the tax bills machine prepared.
§ 16144 Gov. Code	On or before October 31	October 31	Cities and counties	Send listing of open-space lands qualifying for state payment to the Secretary of Resources Agency.
§ 38401 Rev. & Tax. Code	On or before last day of month next succeeding each quarterly period	October 31	Timber tax assessees	Timber yield tax due for the prior July 1 to September 30 period.
§ 5841 Rev. & Tax. Code	On or before last day of month	October 31	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.

<sup>10</sup> See § 11651.5 Rev. & Tax. Code.





## NOVEMBER

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 15607 Gov. Code	Annually	November <sup>11</sup>	Board Assessors	Board-summoned meeting with assessors to discuss problems of property tax administration.
Cal. Const., art. XIII, § 19, §§ 741 et al. Rev. & Tax. Code, Cal. Code Regs., Title 18, § 5040(c)	Before December 31 (September – December)	November	Board State assessees	Board hears petitions for reassessment of unitary or nonunitary values.
Cal. Const., art. XIII, § 19, §§ 749 et al. Rev. & Tax. Code, Cal. Code Regs., Title 18, § 5040(c)	Before December 31 (September – December)	November	Board State assessees	Board hears petitions for correction of allocated unitary property.
§ 11338 Rev. & Tax. Code	On or before January 31	November	Board Private railroad car owners	Board hears petitions for reassessment of private railroad cars.
Cal. Code Regs., Title 18, § 101	Not specified (November 1)	November 1	Board Assessors	Send prescribed exemption forms, instructions, and checklist to assessors.
§ 2605 Rev. & Tax. Code	November 1	November 1	Property owners	First installment of real property taxes and all taxes on personal property on the secured roll are due and payable.
§§ 2700 and 2701 Rev. & Tax. Code	November 1	November 1	Property owners	If ordered by board of supervisors, first installment real property taxes and first installment (one-half) personal property taxes on the secured roll are due.
§ 2609 Rev. & Tax. Code	On or before date taxes payable	November 1	Tax collectors	Publish notice of dates when taxes due and delinquent.
§ 2610.5 Rev. & Tax. Code	On or before November 1	November 1	Tax collectors	Mail or electronically transmit county tax bills to property owners.

<sup>11</sup> This meeting has not yet been scheduled. Date and time will be announced later.

## NOVEMBER—CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 648 Rev. & Tax. Code	First Monday of each month	November 7	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 1614 Rev. & Tax. Code made	Second Monday of each month	November 14	Clerks of county boards of equalization	Send to auditor statement of all changes by county board of equalization during preceding month.
§ 20563 Rev. & Tax. Code	After July 15 and before November 15	July 16 to November 14	Senior citizens Blind and disabled persons Franchise Tax Board	Last day for Franchise Tax Board to provide assistance with respect to homeowner or renter assistance claims.
§ 23212 Gov. Code	Before December 1	November 30	County boards of supervisors	File county boundary changes and maps with Board.
§ 434.5 Rev. & Tax. Code	November 30	November 30	Board	Last day for Board to certify Timberland Production Zone Values to assessors.
§ 1603 Rev. & Tax. Code	November 30	November 30	Property owners	Last day to file application for reduction of assessment made in regular period if assessor does not provide notice of assessed value by August 1.
§ 38905.1 Rev. & Tax. Code	November 30	November 30	State Controller	Distribute timber tax revenue to county treasurers.
§ 5841 Rev. & Tax. Code	On or before last day of month	November 30	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.

## DECEMBER

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 11253.5 Rev. & Tax. Code	Annually	December	Board Private railroad car owners	Board mails statement to taxpayers who have an installment payment agreement.
§ 38504.5 Rev. & Tax. Code	Annually	December	Board Timber owners	Board mails statement to taxpayers who have an installment payment agreement.
Cal. Const., art. XIII, § 19, §§ 741 et al. Rev. & Tax. Code, Cal. Code Regs., Title 18, § 5040(c)	Before December 31 (September – December)	December	Board State assessees	Board hears petitions for reassessment of unitary or nonunitary values.
Cal. Const., art. XIII, § 19, §§ 749 et al. Rev. & Tax. Code, Cal. Code Regs., Title 18, § 5040(c)	Before December 31 (September – December)	December	Board State assessees	Board hears petitions for correction of allocated unitary property.
§ 11338 Rev. & Tax. Code	On or before January 31	December	Board Private railroad car owners	Board hears petitions for reassessment of private railroad cars.
Cal. Code Regs., Title 18, § 101	On or before December 1	December 1	Assessors	Send draft copies of exemption claim forms and checklist to the Board.
§ 54902 Gov. Code	On or before December 1	December 1	Cities and districts	Last day to report creation or change in boundaries of revenue districts to assessor and the Board.
§ 38907 Rev. & Tax. Code	On or before December 1	December 1	State Controller	Certify to Board amount necessary to restore any deficient allocations pursuant to § 38905(c) Rev. & Tax. Code.
§ 648 Rev. & Tax. Code	First Monday of each month	December 5	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§§ 273.5(a), 275(a), & 276(a) Rev. & Tax. Code	December 10	December 12	Homeowners, Veterans, and Disabled veterans	Last day to file late affidavit and claim for exemption with assessor.

## DECEMBER—CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§§ 2617 and 2704 Rev. & Tax. Code	December 10	December 12	Property owners	First installment of taxes on the secured roll, if unpaid, is delinquent at 5:00 p.m. or close of business day, whichever is later.
§ 11405 Rev. & Tax. Code <sup>12</sup>	December 10	December 12	Private railroad car owners	Last day to pay private railroad car tax without penalties or interest.
Cal. Code Regs., Title 18, § 135(b)	December 10	December 12	Homeowners	Last day to terminate homeowners' exemption.
§ 279.5 Rev. & Tax. Code	Not specified	December 12	Disabled veterans	Last day to terminate disabled veterans' exemption.
§ 207 Rev. & Tax. Code	Not specified	December 12	Religious exemption claimants	Last day to terminate religious exemption without penalty.
§ 20630.5 Rev. & Tax. Code	December 10	December 12	Senior citizens	Last day to file for postponement of taxes with State Controller.
§ 1614 Rev. & Tax. Code made	Second Monday of each month	December 12	Clerks of county boards of equalization	Send to auditor statement of all changes by county board of equalization during preceding month.
Cal. Code Regs., Title 18, § 1045	No later than December 15	December 15	Assessors	Provide annual Racehorse Tax Return form to taxpayers for January 1 filing.
Cal. Code Regs., Title 18, § 202(f)	On or before December 20	December 20	Board Assessors	Consult with assessors on aircraft representative period.
Cal. Code Regs., Title 18, § 1045	Within 10 days of mailing of forms (by December 25)	December 27	Assessors	Deliver to tax collector a list of taxpayers who were sent annual Racehorse Tax Return forms.

<sup>12</sup> See §11651.5 Rev. & Tax. Code.

§ 254.5(d) Rev. & Tax. Code	Prior to lien date	December 30	Assessors	Mail notice to every applicant not required to annually file for Welfare exemption.
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## DECEMBER—CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Requirement/Action</u>
§ 256 Rev. & Tax. Code	Prior to lien date	December 30	Assessors	Send Church exemption claim form to prior year's recipients.
§ 256.6 Rev. & Tax. Code prior	Prior to lien date	December 30	Assessors	Send Cemetery exemption claim form to year's recipients.
§ 257.1 Rev. & Tax. Code	Prior to lien date	December 30	Assessors	Send Religious exemption notice form to prior year's recipients of the exemption.
Cal. Code Regs., Title 18, § 135(f)	Prior to January 1	December 30	Assessors	Send Homeowners' Property Tax Exemption Cooperative Housing Information Request to Co-ops.
§ 744 Rev. & Tax. Code; Cal. Code Regs., Title 18, § 5040(c)	On or before December 31	January 3	Board	Last day to complete decisions on petitions for reassessment of unitary and nonunitary values.
§ 749 Rev. & Tax. Code	On or before December 31	January 3	Board	Last day to complete decisions on petitions for correction of allocated assessments.
§§ 38202 and 38203 Rev. & Tax. Code	December 31	January 3	Board	Last day to adjust and to certify timber yield tax rate.
§ 38204 Rev. & Tax. Code	December 31	January 3	Board	Last day to estimate the immediate harvest value of timber for January 1 to June 30 period.
§ 5841 Rev. & Tax. Code	On or before last day of month	January 3	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.
§ 1603(d) Rev. & Tax. Code	On or before December 31	January 3	Property owners	Last day to file application for changed assessment under specified circumstances.

